

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET
18-md-02865-LAK

DECLARATION OF JOHN C. BLESSINGTON

I, John C. Blessington, an attorney duly admitted to practice law before the courts of the Commonwealth of Massachusetts and admitted to appear *pro hac vice* in the above-captioned matter, hereby declare under penalty of perjury:

1. I am a partner at K&L Gates, LLP, and counsel for American Investment Group of New York, L.P. Pension Plan, Riverside Associates Defined Benefit Plan, Robert Crema, David Schulman, Stacey Kaminer, and Acer Investment Group, LLC. Except as otherwise stated, I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of Defendants' Memorandum of Law in support of their Motion for Summary Judgment, Defendants' Supplemental Rule 56.1 Statement of Material Facts in Support of Their Motion for Summary Judgment, Defendants' Memorandum in Opposition to Plaintiff Skatteforvaltningen's Motion for Partial Summary Judgment, and Defendants' Response in Opposition to Skatteforvaltningen's Supplemental Local Rule 56.1 Statement.

3. Attached hereto as Exhibit 1 is a true and correct copy of excerpts from the transcript of the April 19, 2021 and April 20, 2021 depositions of Stacey Kaminer.

4. Attached hereto as Exhibit 2 is a true and correct copy of excerpts from the transcript of the November 11, 2021 deposition of Adam Piper.

5. Attached hereto as Exhibit 3 is a true and correct copy of excerpts from the transcript of the February 9, 2021 deposition of Robert Crema.

6. Attached hereto as Exhibit 4 is a true and correct copy of excerpts of American Investment Group of New York, L.P. Plan's Responses and Objections to SKAT's First Set of Interrogatories.

7. Attached hereto as Exhibit 5 is a true and correct copy of excerpts from the transcript of the October 21, 2020 deposition of David Schulman.

8. Attached hereto as Exhibit 6 is a true and correct copy of a document, Bates-stamped AIG_00000508, and produced in discovery in this matter.

9. Attached hereto as Exhibit 7 is a true and correct copy of excerpts from the transcript of the April 13, 2022 deposition of Max Hayden.

10. Attached hereto as Exhibit 8 is a true and correct copy of excerpts from the transcript of the February 23, 2022 deposition of Andrew Wall.

11. Attached hereto as Exhibit 9 is a true and correct copy of a document, Bates-stamped ED&F-00315846-49, and produced in discovery in this matter.

12. Attached hereto as Exhibit 10 is a true and correct copy of a document, Bates-stamped ED&F-00273945-59, and produced in discovery in this matter.

13. Attached hereto as Exhibit 11 is a true and correct copy of a document, Bates-stamped ACER_00009465-78, and produced in discovery in this matter.

14. Attached hereto as Exhibit 12 is a true and correct copy of a document, Bates-stamped ACER_00010585-93, and produced in discovery in this matter.

15. Attached hereto as Exhibit 13 is a true and correct copy of a document, Bates-stamped ACER_00011097-129, and produced in discovery in this matter.

16. Attached hereto as Exhibit 14 is a true and correct copy of a document, Bates-stamped ACER_00001624, and produced in discovery in this matter.

17. Attached hereto as Exhibit 15 is a true and correct copy of the Expert Report of Max F. Hayden, dated February 1, 2022.

18. Attached hereto as Exhibit 16 is a true and correct copy of the Reply Expert Report of Felicity Toube QC, dated February 25, 2022.

I, John C. Blessington, declare under penalty of perjury that the foregoing is true and correct.

Dated: June 6, 2022
Boston, Massachusetts

/s/ John C. Blessington
John C. Blessington